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PUBLIC UTILITIES COMMISSION

BEFORE THE

PUBLIC UTILITIES COMMISSION

OF THE STATE OF HAWAII

In the Matter of the Application of	)	
	)	
HAWAIIAN ELECTRIC COMPANY, INC.	)	DOCKET NO. 2006-0386
	)	
For Approval of Rate Increases and Revised Rate Schedules and Rules	)	
	)	

DEPARTMENT OF DEFENSE'S SECOND

SET OF INFORMATION REQUESTS

TO HAWAIIAN ELECTRIC COMPANY, INC.

AND

CERTIFICATE OF SERVICE

RANDALL Y.K. YOUNG
Associate Counsel (Code 09C)
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Telephone (808) 472-1195

ATTORNEY FOR
DEPARTMENT OF DEFENSE

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF HAWAII

In the Matter of the Application of HAWAIIAN ELECTRIC COMPANY, INC. For Approval of Rate Increases and Revised Rate Schedules and Rules	)))))))	DOCKET NO. 2006-0386

DEPARTMENT OF DEFENSE'S SECOND
SET OF INFORMATION REQUESTS
TO HAWAIIAN ELECTRIC COMPANY, INC.

COMES NOW, DEPARTMENT OF DEFENSE ("Applicant") by and through its undersigned attorney and hereby submits its Second Set of Information Requests to Hawaiian Electric Company, Inc. ("HECO").

DATED: Honolulu, Hawaii, May 1 2007.

RANDALL Y.K. YOUNG
Associate Counsel (Code 09C)
Naval Facilities Engineering Command, Pacific
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Telephone (808) 472-1195

ATTORNEY FOR
DEPARTMENT OF DEFENSE

DOCKET NO. 2006-0386

DEPARTMENT OF DEFENSE'S SECOND

SET OF INFORMATION REQUESTS

TO HAWAIIAN ELECTRIC COMPANY, INC.

INSTRUCTIONS

In order to expedite and facilitate Department of Defense's review and analysis in the above matter, the following is requested:

1. For each response, HECO should identify the person who is responsible for preparing the response as well as the witness who will be responsible for sponsoring the response should there be an evidentiary hearing;
2. Unless otherwise specifically requested, for applicable schedules or workpapers, HECO should provide hard copies of each schedule or workpaper together with one copy of each such schedule or workpaper on electronic media in a mutually agreeable format (e.g., Excel and Quattro Pro, to name two examples); and
3. When an information request makes reference to specific documentation used by HECO to support its response, it is not intended that the response be limited to just the specific document referenced in the request. The response should include any non-privileged memoranda, internal or external studies, assumptions, HECO instructions, or any other relevant authoritative source which HECO used.
4. Should HECO claim that any information is not discoverable for any reason:
    a. State all claimed privileges and objections to disclosure;
    b. State all facts and reasons supporting each claimed privilege and objection;
    c. State under what conditions HECO is willing to permit disclosure to Department of Defense (e.g., protective agreement, review at business offices, etc.); and

d. If HECO claims that a written document or electronic file is not discoverable, besides complying with subparagraphs 4(a-c), identify each document or electronic file, or portions thereof, that HECO claims are privileged or will not be disclosed, including the title or subject matter, the date, the author(s) and the addressee(s).

5. Please provide each response in electronic format (if available) as well as paper. Please provide two copies of each response, with one copy going directly via overnight delivery to DOD at the following address:

Dr. Khojasteh Davoodi, P.E.
EFACHES
Utility Rates and Studies Office
1322 Patterson Avenue, S.E.
Building 33, Floor 3, Room/Cube 33-3002
Washington, D.C. 20374
E-mail: Khojasteh.Davoodi@navy.mil
Ph. (202) 685-3319
Fax: (202) 433-7159

and one copy going directly via overnight delivery to DOD's consultant at the following address:

Hill Associates
Mr. Stephen Hill
P.O. Box 587
4000 Benedict Road
Hurricane WV 25526
E-mail: Sghill@compuserve.com
Ph. (304) 562-3645

DEPARTMENT OF DEFENSE'S SECOND SET OF INFORMATION REQUESTS

TO HAWAIIAN ELECTRIC COMPANY, INC.

DOCKET NO. 2006-0386

The following information requests are directed to HECO.

DOD-1 Please provide the per books capital structure of Hawaiian Electric Industries, Inc. and Hawaii Electric Company at March 31, and June 30, September 30, and December 31, 2006, and March 31, 2007 (as soon as available). For the purposes of this data request, please provide the information as follows:

a) Long-term Debt (including that maturing within one year);

b) Short-term Debt;

c) Other Debt (specify);

d) Preferred or Preference Stock;

e) Common Stock;

f) Additional Paid-in Capital;

g) Retained Earnings; and

h) Total Common Equity (please identify any common equity attributable to unregulated operations, if any).

Also, please also provide published balance sheet support for each of the above-requested capital structures.

DOD-2 For the same time periods referenced in the preceding interrogatory, please provide the following information for Hawaiian Electric Industries, Inc. and Hawaii Electric Company:

a) Embedded cost rates for long-term debt, short-term debt, other debt and preferred or preference stock;

b) Computation of embedded cost rates of long-term debt;

c) Computation of embedded cost rates of short-term debt; and

d) Computation of embedded cost rates of preferred or preference stock.

Note: Schedules should include date of issue, maturity date, dollar amount, coupon rate, net proceeds, annual interest paid and balance of principal, where applicable.

DOD-3

a) Please list all of Hawaiian Electric Industires' subsidiaries, providing a short description of the business of each and indicate whether or not the subsidiary is active or inactive.

b) Please list all of Hawaiian Electric Company's subsidiaries, providing a short description of the business of each and indicate whether or not the subsidiary is active or inactive.

c) Please provide a consolidating (not consolidat<u>ed</u>) balance sheet for Hawaiian Electric Industries at December 31, 2006, or the most recent date available.

d) Please provide a consolidat<u>ing</u> (not consolidat<u>ed</u>) balance sheet for Hawaiian Electric Company at December 31, 2005, or the most recent date available.

DOD-4

With regard to the most recent available published balance sheets for Hawaiian Electric Company, please respond to the following:

a) Please identify any debt or other liability that is directly attributable to, or is deemed to support unregulated operations. If not, please so specify.

b) Please identify any assets on the balance sheet that are not listed specifically as utility plant investment (e.g., cash investment balances, land held for future non-regulatory use, investments in unregulated companies (identify each)).

DOD-5 Please provide the 2006 S.E.C. Form 10-K as soon as it is available and any 10-Qs and 8-Ks issued by Hawaiian Electric Industries, Inc. since January 1, 2006.

DOD-6 Please provide, as soon as available, Hawaiian Electric Industries' 2006 Annual Report to Shareholders (as well as any statistical supplements available to investors). Also, if Hawaiian Electric Company provides a separate Annual Report, please provide that document as well.

DOD-7 Please provide a copy of the most recent bond rating agency (Standard & Poor's, Moody's, Fitch) report for Hawaiian Electric Industries, Inc. and separately, if available, for Hawaiian Electric Company. [Note: Report provided should be most recent in-depth report, not a one or two-page update.]

DOD-8 Please provide a complete transcription of the most recent analysts' earnings presentation made by Hawaiian Electric Industries.

DOD-9 Please provide a complete, detailed copy of Hawaiian Electric Industries' most recent bond rating agency presentation (i.e., not a slide-show summary, but the volume that discusses in detail the Company's operations, generation, transmission assets, purchased power contracts, financial projections and service territory economics.) Also please consider this an on-going request, so that, if the Company made a presentation in 2006 and makes another presentation during the pendency of this rate proceeding, the Company will provide both presentations.

DOD-10 a) Please provide the monthly short-term debt balances for Hawaiian Electric Industries, Inc. and Hawaii Electric Company for each month from January 2004 through the most recent month available. Please explain how the monthly short-term debt balance is calculated (e.g., month-ending balance, average daily balance), and provide a sample calculation.

b) Please provide, for each month, the monthly cost-rate of that short-term debt for Hawaiian Electric Industries and separately for Hawaiian Electric Company, and a sample calculation showing how that monthly cost rate is derived.

c) Please provide a narrative description of Hawaiian Electric Industries' short-term debt financing arrangements, as well as inter-company borrowing arrangements between Hawaiian Electric Industries subsidiaries.

DOD-11 Please provide an income statement for Hawaiian Electric Company at the end of each fiscal year over the past ten years.

DOD-12 Please provide a description of Hawaiian Electric Company's five largest industrial and commercial customers (name of customer can be withheld), and indicate what percentage of the Company's total 2005 and 2006 kWh amount and revenues each represents. Also, please provide copies of any inter-company reports analyzing the potential of any of the listed companies to self-generate, and outlining how the Company would respond to that possibility.

DOD-13 If not provided in the material presented to the bond rating agencies, please provide a copy of the Company's (HECO's) most recent five-year financial forecast (or most similar document).

DOD-14 Please provide a copy of HECO's FERC Form 1 for 2006, as soon as it becomes available.

DOD-15 At page 135 of Hawaiian Electric Industries 2006 S.E.C. Form 10-K, the company indicates that the expected long-term return on its retirement plan assets is 8.50% and asset mix of that portfolio is currently approximately 70% equities and 30% debt and other investments.

a) Please provide the documentation supporting that expected long-term return assessment, including long-term expectations for each class of asset in the portfolio (i.e., equities, debt, and other).

b) Please provide any internal documents prepared by the Company that support the long-term investment return expectations, as well as any such documents or studies supporting the "projected asset class returns provided by the plans' actuarial consultant."

c) Please provide a list of the equity investments included in the Company's pension plan.

QUESTIONS FOR ROGER MORIN

DOD-16 Please provide a complete list of the cases in which Dr. Morin has presented cost of capital testimony during the past 24 months, including, the name of the utility, the jurisdiction, the type of utility operation, his recommended cost of equity.

DOD-17 Has Dr. Morin changed the methodology used in his testimony in any way since he last testified for HECO? If so, please explain how and why the change was made.

DOD-18 [Morin Direct, p. 2, l. 3-4]

Please provide copies of each of the articles authored by Dr. Morin appearing in The Journal of Finance, The Journal of Business Administration, International Management Review, and Public Utilities Fortnightly.

DOD-19 [Morin Direct, pp. 5-6]

a) What are the consequences of allowing a return on equity that overstates the cost of capital? Is there a transfer of wealth from ratepayers to stockholders in that instance?

b) Is a goal of regulation to allow a return on common equity equal to its cost? If not, please explain why not.

DOD-20 [Morin Direct, p. 7, ll. 16-23] Does Dr. Morin have an opinion with regard to the relative risk of HEI and HECO? If so, which does he believe has greater risk and why. If not, please explain why he elected to analyze HECO as a stand-alone operation.

DOD-21 [Morin Direct, pp. 10-11]

a) Is 320 US 391the correct cite for *Hope*?

b) In the determination of the "end result test" does *Hope* offer any guidance as to firm value should be of concern to regulators? That is, if rates are reduced and firm value declines as a result, does regulation fail the end result test for that reason? Please explain your response.

DOD-22 [Morin Direct, p. 17, f. 4] Please provide a complete copy of the Stewart Meyers article cited.

DOD-23 [Morin Direct, p. 18, citing Phillips]

a) Does Dr. Phillips also comment on the reliability of the Risk Premium method?

b) If so, please explain why Dr. Morin elected to cite only Phillips' comments regarding the DCF, and eliminate the other comments of a "leading expert in regulation."

c) What is Dr. Phillips' preferred method of equity cost estimation?

DOD-24 [Morin Direct, p. 19, ll. 1-4]

a) Please provide support from the financial literature on which the DCF is based (e.g., Williams (1938), Gordon (1962), Gordon (1974), or any other source Dr. Morin believes to be seminal to the DCF) that supports the contention that the DCF provides an accurate estimate of the cost of equity "only when stock price and book value are reasonably similar."

b) Please quantify the term "reasonably similar."

DOD-25 [Morin Direct, p. 19, ll. 4-12]

a) Do the CAPM and Risk Premium provide market-based equity cost estimates? If not, please explain why not.

b) In regulation, are market-based equity cost estimates provided by CAPM and Risk Premium methods applied to book value rate base and capital structures? If not, please provide examples from regulatory orders to support your response.

c) Please explain whether or not the CAPM and Risk Premium are able to provide reasonable equity cost estimates when market prices are not "reasonably similar" to book value.

DOD-26 [Morin Direct, pp. 20, 21] Does Dr. Morin use quarterly dividend compounding in his DCF analysis in every jurisdiction in which he testifies? If not, why not; and if not, please provide a complete copy of the most recent cost of capital testimony filed by Dr. Morin in which he did not use quarterly compounding in his DCF analysis.

DOD-27 [Morin Direct, p. 21, ll. 11-13]

a) Please provide a complete copy of the NARUC survey to which Dr. Morin refers.

b) In that survey, how many regulatory bodies listed the DCF as a cost of capital methodology they used?

c) How many listed the CAPM?

d) How many listed Risk Premium?

DOD-28 [Morin Direct, p. 22] Does the Indiana Utility Regulatory Commission continue to use the DCF in the determination of the cost of equity to be allowed regulated utilities? Please provide support for your response.

DOD-29 [Morin Direct, p. 22, f. 7] Please provide a complete copy of the Bruner article cited.

DOD30 [Morin Direct, p. 23, ll. 15-16] Would Dr. Morin agree that "several fundamental structural changes have transformed the electric utility industry since the CAPM and its assumptions were developed." ? If not, please explain why not; if so, please explain why that fact would not also make the CAPM unreliable.

DOD 31 [Morin Direct, p. 25, ll. 1-9] Please provide the supporting data for each year for the graph on page 25 in spreadsheet format. Please also list the companies that are included in the industry aggregate.

DOD 32 [Morin Direct, p. 26, ll. 4-6]

a) Provide any available support from the financial literature for the statement that the CAPM is a "special case" of the APM.

b) When was the CAPM developed?

c) When was the APM developed?

d) Has Dr. Morin ever used the APM in rate case testimony? If so please provide a complete copy of that testimony.

DOD 33 [Morin Direct, p. 30]

a) Is it true that Dr. Morin used projected Treasury bond yields in his last HECO testimony?

b) Please explain why he did not use projected yields in his current testimony.

DOD 34 [Morin Direct, pp. 29, 30]

a) What CAPM risk-free rate is recommended by Brealey and Meyers—T-Bonds or T-Bills? Please explain your response.

b) Does Dr. Morin's CAPM methodology conflict with that of Brealey and Meyers? If so, why; if not, why not?

DOD 35 [Morin Direct, p. 32, ll. 15-18] Please provide the details of the calculation of the DCF cost of equity of the aggregate equity market.

DOD 36 [Morin Direct, p. 34, f. 10]

a) Please provide a complete copy of the article cited.

b) Please explain why reference to the Harris article does not conflict with Dr. Morin's testimony at page 33 regarding the use of long time periods in determining an appropriate Risk Premium.

c) What is the risk premium for utilities found in the Harris study?

DOD 37 [Morin Direct, pp. 31-34]

a) Please explain why Dr. Morin elected not to mention either 1) the recent research regarding the market risk premium, which indicates that current MRP expectations are below historical averages or 2) his own published opinion that a reasonable range of market risk premium is from 5% to 8%.

b) Does Dr. Morin's opinion regarding a reasonable range of market risk premium of 5% to 8% comport with that of Brealey and Meyers? If not, please explain why not.

DOD-38 [Morin Direct, pp. 37, 38]

a) Please provide the range of "alphas" that are shown in the research literature and explain why Dr. Morin believes an alpha assumption of 1% to 2% is "low."

b) Please list the research which supports the ECAPM which uses T-Bonds and adjusted betas.

c) Is Dr. Morin able to quantify the impact on either the accuracy of the CAPM or the value of beta of a) the use of T-Bonds instead of T-Bills or b) the use of raw versus adjusted betas? If not, please explain why not.

DOD-39 [Morin Direct, p. 42]

a) From what point in time are historical allowed returns available from Regulatory Research Associates? Please provide support for your response.

b) Has Dr. Morin used longer-term data (i.e., longer than 1997) for this type of analysis in prior testimony?

DOD-40 [Morin Direct, p. 46, l. 15, f. 12]

a) Please provide complete copies of each of the articles cited.

b) Is it true that the Brigham paper cited indicates that there was a direct relationship between allowed returns and interest rates prior to 1980?

c) Is Dr. Morin aware of any evidence from the published academic literature that demonstrates that the expected risk premium varies directly with interest rates? If so, please provide complete copies of any such publication.

DOD-41 [Morin Direct, p. 53, ll. 13-17]

a) If the projected dividend growth rate is useful in determining the DCF cost of equity for the market in general, why would investors not find it useful in determining the DCF cost of equity for utilities?

b) Please provide the support for the assumption that utilities will lower payout ratios over the next several years.

c) Please provide any available support for the assumption that unregulated firms will not lower dividend payout ratios over the next several years.

DOD-42 [Morin Direct, p. 62, l. 13] What is the annual dollar impact on HECO's customers of a 30 basis point increase in the allowed return?

DOD-43 [Morin Direct, p. 62, l. 24 through p. 63, l. 4] Please list the administrative costs and flotation cost components, including discounts, commissions, corporate expenses, offering spread, and market pressure as a percent of the market price for each of the following sources of equity: conversions of convertible preferred stock, dividend reinvestment plans, employee's savings plans, warrants and stock dividend programs. Also indicate the percentage of each of these sources of equity in HECO's common equity.

DOD-44 [Morin Direct, p. 65] Dr. Morin adds 25 basis points to account for the differences in risk between HECO and his electric utility sample group.

a) Please list the bases for business risk comparison between HECO and his sample group, providing, for each category of comparison, the risk measurement for HECO and each company in the sample group.

b) Has Dr. Morin made a comparison between HECO's purchased power risk and the purchased power risk of each company in his sample group? If so, please provide the data used to make that comparison and if not, please explain why not.

DOD-45 [Morin Direct, p. 67, ll. 10-16] Please provide copies of the empirical studies referenced.

DOD-46 [Morin Direct, p. 70, ll. 9-12] What is the source of Dr. Morin's understanding regarding what bond rating agencies would or would not do regarding debt equivalents if the ECAC were not in existence? Provide supporting documentation.

DOD-47 [Morin Direct, p. 70, ll. 17-20] Which companies in Dr. Morin's sample groups have automatic fuel adjustment clauses?

DOD-48 [Morin Direct, p. 72, l. 8] Please define financial risk.

DOD-49 [Morin Direct, HECO-1801, p. 1]

a) Please provide the percent of revenues from electric operations for each of the companies listed.

b) Please provide the bond ratings of each of the companies listed.

c) Please provide the amount of purchased power used by each company.

d) Please provide the percent of common equity in each company's capital structure.

DOD-50 [Morin Direct, HECO-1801, p. 2]

a) Please provide the percent of revenues from electric operations for each of the companies listed.

b) Please provide the bond ratings of each of the companies listed.

c) Please provide the amount of purchased power used by each company.

d) Please provide the percent of common equity in each company's capital structure.

DOD-51 [Morin Direct, HECO-1802] Please provide an electronic copy of HECO-1802, with cells unlocked and formulas available.

DOD-52 [Morin Direct, HECO-1809, p. 8] If the example is the same, but the market-to-book ratio is 1.0, is the resulting growth rate greater or less then the assumed 5%? Why?

DOD-53 Please provide a complete copy of Dr. Morin's workpapers and articles cited in his Testimony not otherwise requested in the above interrogatories.

QUESTIONS FOR WITNESS SEKIMURA

DOD-54 [Sekimura Direct, p. 3, ll. 2-4] Please list the capital structure, embedded cost rates and cost of equity requested by the Company in Docket Nos., 7766, 7700, and 6998.

DOD-55 [Sekimura Direct, p. 5] Please explain why a financial manager would not want to obtain funds at the lowest possible cost rather than the lowest "reasonable" cost. What is the difference between the lowest possible cost and the lowest reasonable cost?

DOD-56 [Sekimura Direct, p. 6, ll. 4] To Ms. Sekimura's knowledge, has HECO ever been unable to access the capital markets? If so, please provide any available evidence that such an event occurred.

DOD-57 [Sekimura Direct, p. 8, ll. 12, 13] Does the ability of HECO to recover purchased power expenses that are different from the level included in rates affect S&P's calculation of debt-equivalency? If not, please explain why not and provide any available supporting analysis from S&P; if so, please explain how and provide support from S&P regarding the change in calculation of debt equivalents.

DOD-58 [Sekimura Direct, p. 13] Are HECO's construction plans for additional generation and transmission infrastructure extraordinarily large, when compared to industry averages? Please provide support for your response.

DOD-59 [Sekimura Direct, p. 14, ll. 14, 15] Is it also true for depreciation expense, taxes and corporate overhead that those expenses must be paid "before shareholders receive any compensation for the use of their funds? If not, please explain why not.

DOD-60 [Sekimura Direct, p. 15] Please explain how a competitive bidding requirement could impact HECO's financial performance. Provide actual examples from Company experience.

DOD-61 [Sekimura Direct, p. 24] What has been the S&P bond rating for HEI and HECO each year from 2000 through 2006? Please provide support for your response.

DOD-62 [Sekimura Direct, p. 27] Does the potential change in accounting for pension and post-retirement benefits mean that the Company will have to more accurately assess its pension fund parameters in the future, or does the Company believe that it makes those estimates accurately now?

DOD-63 [Sekimura Direct, p. 32]

a) Please provide a complete copy of the ICC order cited in footnote 15.

b) Is it Ms. Sekimura's testimony that pension fund asset disallowance was the sole cause of the bond rating downgrade? What other factors were involved?

DOD-64 [Sekimura Direct, p. 38, l. 9] Is a 30% risk factor assigned to all of HECO's purchased power contracts? If not, please list each contract and indicate what the S&P risk factor is for each.

DOD-65 [Sekimura Direct, p. 39, ll. 21, 22]

a) Please provide documentation from Standard & Poor's which shows that the manner in which that bond rating agency calculates HECO's PPA debt imputation comports with that included in the Company's testimony in this proceeding.

b) If purchased power contracts add debt and financial risk to integrated companies, please explain why transmission and distribution utilities, which purchase 100% of their power, have lower business risk profiles and lower leverage requirements than integrated electrics.

DOD-66 [Sekimura Direct, pp. 41.42] Is Ms. Sekimura aware of any other electric utility that issues all of its long-term debt in the form of non-taxable revenue bonds?

DOD-67 [Sekimura Direct, p. 44] Please provide a comparison of the estimated year-end 2006 short-term debt balance with the actual short-term debt balance, describing and detailing the differences in the amounts, if any.

DOD-68 [Sekimura Direct, p. 47] When HECO sells revenue bonds and does not use all of the proceeds for construction and the amount remaining with the trustee draws interest (i.e., there is a "net income" position), does that effect the embedded cost of debt paid by ratepayers? If so, please show how the cost of debt provided by ratepayers is adjusted to account for interest income on revenue bond funds not spent; if not, please explain why retaining interest income represents a fair balance of ratepayer and stockholder interests.

DOD-69 [Sekimura Direct, p. 53, l. 21]

a) Please describe in detail the "annual insurance premiums," and explain why they should be included in the embedded cost of debt.

b) Is Ms. Sekimura aware of other regulatory jurisdictions in which insurance premiums are included in the embedded cost of debt? Please provide all available support for your response.

DOD-70 [Sekimura Direct, HECO-1900] Please provide a complete copy of Ms. Sekimura's cost of capital testimony in Docket No. 05-0315.

DOD-71 [Sekimura Direct, HECO-1906] What return on equity was assumed for 2006 and 2007 in order to produce retained earnings estimates of $27.998 Mill. And $25.465 Mill, respectively? Please provide supporting analysis.

DOD-72 [Sekimura Direct, HECO-1913]

a) Please provide the spreadsheets used to calculate the financial ratios shown. Please provide those electronic documents with cells unlocked, formulas and all source data available.

b) Please show in detail how the 57% total debt/total capital ratio was calculated.

c) In HECO-1914, S&P reports the adjusted debt/capital ratio for HEI to be 56.7%. Please explain why HEI's consolidated debt/capital ratio of 56.7% is consistent with the 57% shown for HECO only on HECO-1913.

d) What is S&P's most current estimate of HEI's adjusted debt-to-capital ratio? Please provide supporting documentation from S&P.

CERTIFICATE OF SERVICE

I hereby certify that one copy of the foregoing DEPARTMENT OF DEFENSE'S SECOND SET OF INFORMATION REQUESTS TO HAWAIIAN ELECTRIC COMPANY, INC. was duly served upon the following parties, by personal service, hand-delivery, and/or U.S. mail, postage prepaid, and properly addressed pursuant to HAR sec. 6-61-21(d).

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DATED: Honolulu, Hawaii, May 1 2007

RANDALL Y.K. YOUNG
Associate Counsel
Naval Facilities Engineering Command, Pacific